

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 14306 of 2006(C)

PETITIONER:

**M/S.APOLLO TYRES LIMITED,
CHERUPUSHPAM BUILDINGS,
SHANMUGHAM ROAD, KOCHI-682 031, REP. BY ITS
HEAD EXCISE MR.MAHESH SHARMA.**

**BY ADV. SRI.JOSEPH KODIANTHARA
SRI.MITHUN MARKOS**

RESPONDENTS:

- 1. STATE OF KERALA,
REP. BY SECRETARY TO MINISTRY OF FINANCE,
GOVERNMENT SECRETARIAT,
TRIVANDRUM.**
- 2. COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.**
- 3. SALES TAX OFFICER (E & I),
OFFICE OF THE DY.COMMISSIONER (INT.),
DEPARTMENT OF COMMERCIAL TAXES,
PALARIVATTOM, ERNAKULAM.**
- 4. DEPUTY COMMISSIONER (APPEALS),
ERNAKULAM.**

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

WPC NO. 14306/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: TRUE COPY OF NOITCE DT.14.12.05 ISSUED TO THE PETITIONER BY THE 3RD RESPONDENT.

EXHIBIT P2: TRUE COPY OF REPLY DT.6.1.06 OF THE PETITIONER TO THE 3RD RESPONDENT.

EXHIBIT P3: TRUE COPY OF NOTICE DT.27.1.06 ISSUED TO THE PETITIONER BY THE 3RD RESPONDENT.

EXHIBIT P4: TRUE COPY OF REPLY DT.25.2.2006 OF THE PETITIONER TO THE 3RD RESPONDENT.

EXHIBIT P5: TRUE COPY OF REPLY DT.6.3.06 OF THE PETITIONER TO THE 3RD RESPONDENT.

EXHIBIT P6: TRUE COPY OF ORDER DT.25.3.06 PASSED BY THE 3RD RESPONDENT WITH DEMAND NOTICE.

EXHIBIT P7: TRUE COPY OF APPEAL DT. 22.5.06 FILED BY PETITIONER BEFORE THE 4TH RESPONDENT.

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 14306 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp